

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 461 - SB 459

February 25, 2011

SUMMARY OF BILL: Authorizes the State Board of Equalization to accept complaints and appeals in electronic form and to permit the use of electronic verification and signatures. Authorizes the Board to maintain records in the form of scanned images, digital recordings, or other data in electronic form.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- According to the Comptroller of the Treasury, revisions to the technical system to permit electronic signatures and savings in storage costs of paper records will not result in a significant fiscal impact on the Comptroller.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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